

CIRCULAR NO. 190

SUBJECT :- Sub- Regional Offices in the Charity Commissioner

Whereas during Inspection of the Sub-Regional Offices it was noticed that there is no uniformity in maintenance of the Registers, that the Inspectors in charge of the Offices were not in a position to furnish necessary information which should normally be available with such office, that there is no uniform system of distribution of work between the Inspector and the Junior Clerk attached to him, that there is much scope for improvement in the working of the Sub- Regional Offices, so as to make them helpful to the trustees and beneficiaries of the Trust and others connected with the trusts.

The Charity Commissioner is pleased to issue the following directions for guidance as regards the working in the Sub- Regional Offices and directions to the Regional Officers to see that the aforesaid directions are properly complied with :-

- (1) Information to be sent to the Charity Commissioner :- Each Sub- Regional Office should supply information as mentioned in Annexure "A" to this Circular for the period from the establishment of the Office till 31st March 1974. The said information should be sent to the Charity Commissioner within a month from the receipt of this Circular and a copy thereof should be sent to the Regional Officer for information and his record. Hereinafter such information should also be sent every year for the year ending 31st March within a month. The Sub-Regional Office should maintain necessary registers so as to furnish the said information without much labour and difficulty. If some of the information that is called for is as present not available with the Sub-Regional Offices it should be collected by the Inspector from the Regional Office during the visit or by post. But on this count the despatching of the information should not be delayed
- (2) In order to enable the Sub-Regional Office to have a clear picture it must maintain registers as mentioned in Annexure II and display information in the Office as mentioned in Annexure II.
- (3) It has been noticed that there is very little information available with the Sub-Regional offices about the different registered trusts from the District. As such the Sub-Regional Offices should maintain the copies of Schedule I. Initially the copies of Schedule I, previously sent to the Charity Commissioner by the Regional Offices shall be sent to the respective Sub-Regional Offices by Charity Commissioner's Office. Of course if the copies sent do not cover all the trusts that are registered the Inspector concerned during his visit should get copies of Schedule from Regional Office, of such Trusts of which copies are not received from the Charity Commissioner. Similarly, it would be the duty of Inspector during his visit to see as to how many Change Reports are disposed of during a month of Trusts registered from his Sub-Regional Office and make necessary amendments in the copies of Schedule I in his office. Of course, since these are copies which are not authentic copies thereof shall not be supplied to the parties though the portion therein may be allowed to be seen or used by them.

- (4) It will be the duty of the Regional Officer during his camp that the copies of Schedule I in the Sub_Regional Offices are maintained up-to-date by the Inspector with the help of his Junior Clerk.
- (5) Maintenance of copies of Schedule X in Sub-Regional Office. It is expected from the Sub-Regional Office to get the necessary accounting returns which are in arrears or to get the necessary affidavits of Trusts having income below Rs. 300. From that point of view it is essential to maintain a copy of Schedule X in the Sub-Regional Office in respect of Trust Registered from that District. Initially the Inspector should get a copy of Schedule X during his visit to the Regional Office and thereafter Accountant from the Regional Office should every month Schedule X upto-date. In the said Schedule the gross annual income of the Trust be entered and this entry be kept up-to-date so as to enable to get affidavit or different kinds of returns as provided.
- (6) Litigation in the District – It is observed that the Inspectors are not aware of the litigations that are going in his District. wherein the Charity Commissioner is a party. In order to avoid this situation the Inspector should visit the District Court every month and should get himself acquainted with the stages of cases wherein Charity Commissioner is a party either the Plaintiff or Defendant or a Complainant in the Criminal Cases launched by the Charity Commissioner. The Inspector should also maintain up-to-date file of Litigations in his District. With that end in view, the Litigation branch from Charity Commissioner's Office instructed to endorse copy of such letter addressed to the Government Pleader or Advocate of the Charity Commissioner in respect of Litigation and to the Regional Office also. In the file of the Inspectors in respect of each litigation there should be a copy of the plaint written statement, issues and judgment if any. After the litigation is over the said record may be transferred to the Regional Office.
- (7) About maintenance of Register of Inquiries by the Inspector :-
- (a) It is observed that each letter or every reference received from the Charity Commissioner or Regional Officer is entered in the Register as an inquiry. This unnecessarily increases the numbers of inquiries wherein there is no inquiry to be made as contemplated by the Act. It is, therefore, directed that unless there is any evidence to be recorded for documents to be collected or site of a trust to be inspected the reference should not be marked as an inquiry. In brief there should be two categories, inquiries to be entered in the Register of Inquiries and other references which need not be entered in the Register of Inquires but should be entered in a separate register as regards reference. For instance, when Charity Commissioner make some reference a recovery of costs hardly any inquiry as contemplated by the Act. necessary. Such cases should be marked as reference and not inquiries . In future while sending the monthly return of disposals, the Inspector should send the return of receipts and balance of disposals of inquiries and reference separately in the return already prescribed by showing enquiries and references under heads A and B one below the other in each column. So far as the pending enquiries are concerned, if any of them are in the nature of preferences the same should be removed from the register of inquiries and in the next return to be

submitted the correct figure should be shown by mentioning as to how the figure of inquiries has been arrived/

- (b) The Regional Officers should see that the the inquiries entered in the Inquiry Register are in fact inquiries and not references. During the visit to the District the Regional Officer should see the Register and should make an endorsement on the Register of having see such Register in each visit to the District.

P.S. DHAMANE
Charity Commissioner
Bombay

Dated :

ANNEXURE "A"
(Information to be sent every year)

From	
1. Inward Register	Total Receipt of Tapal 1971, 1972, 1973 and 1974
2. Outward Register	Total despatch 1971, 1972, 1973 and 1974
3. Register of Inquiries (Information must be about commissioner's Office and Assistant Charity Commissioners.	Disposal of during (Year wise break-up should be given) 1971, 1972, 1973, 1974
4. Number of Trust inspected by the Regional Officers.	During the period 1971, 1972, 1973, 1974
5. Number of Trust inspected by the Inspector	During the period 1971, 1972, 1973, 1974
6. Total number of applications received or obtained by the Inspector	During the period 1971, 1972, 1973, 1974
7. Total number of change reports received or obtained by the Inspector	During the period 1971, 1972, 1973, 1974
8. Total number of notices issued by the inspector for submission of accounting returns.	During the period 1971, 1972, 1973, 1974
9. Total number of cases of Dharmadas found out by the Inspector	During the period 1971, 1972, 1973, 1974
10. Total number of hidden trusts found out by the Inspector	During the period 1971, 1972, 1973, 1974
11. Total number of cases found out by the Inspector under Section	During the period 1971, 1972, 1973, 1974

- 41-C
12. Total number of cases in which Charity Commissioners costs are recovered by the Inspector (Year and amount should be given). During the period 1971, 1972, 1973, 1974
 13. In how many cases the Schemes have been proposed by the Inspector During the period 1971, 1972, 1973, 1974
 14. In how many cases the loss caused by the Trusts in respected by the Inspector During the period 1971, 1972, 1973, 1974
 15. Total number of trusts registered in his District. (The information should be Sectionwise). A, B, C, D, E, F
 16. Total number of Societies registered under Societies Registration Act, 1860.
 17. Total number of Societies held not registered under the Bombay Public Trusts Act, in his District.
 18. Total number of Societies registered under the Bombay Public Trusts Act, 1950.
 19. Total number of trusts held not registrable under the Bombay Public Trust Act, 1950 (Information should be Sectionwise)
 20. Total number of visitors who visited the office. During the period 1971, 1972, 1973, 1974
 21. Total number of Inquiries pending with the Inspector (Year wise break-up should be given).
 22. Total number of prosecution cases filed in the court. During the period 1971, 1972, 1973, 1974
 23. Total number of litigations pending in the District Court in which Charity commissioner is party Inspector should give, nature of suit in brief such as under section E of the Madhya Pradesh Public Trust Act, 1951 in Section 47, 58 or 46 of the Bombay Public Trusts act, 1950 of under Section 36 of the Bombay Public Trusts Act, 1950
 24. How many complaints and suggestions are entered in Visitors book. Extract of the Register should be sent.
 25. Total number of Trusts put in order after implementation of List of Such trusts should be sent.

- Bombay Public Trust Act, 1950
26. List of 25 important religious charitable and Educational Trusts on which attention of the Districts drawn.
27. Register of remarks of the visiting officer. Extract of the remarks sent.

ANNEXURE II

Registers to be maintained by the Sub-Regional Offices

- (1) Inward Register.
- (2) Outward Register.
- (3) Register. of Inquiries.
- (4) Register. of Inspection of Trusts taken by Inspector.
- (5) Register. of Inspection of Trusts taken by Regional Officer.
- (6) Register. of applications received or obtained by the Inspection under section 22, 22A and sent to Regional Office.
- (7) Register. of Change Reports received or obtained by the Inspection under Section 22, 22-A and send to Regional Office.
- (8) Register. of Dharmadas.
- (9) Register. of Hidden Trusts found out by the Inspector.
- (10) Register. of cases under Section 41-C of the Act.
- (11) Register. of other references than inquiries received by Inspector (from Charity Commissioner or Assistant Charity Commissioner).
- (12) Index Register. of Societies Registered in his District
- (13) Index Register. of Trusts registered in the District (Village-wise)
- (14) Register. or Trusts held private under Bombay Public Trusts Act, 1950.
- (15) Register. of Societies held not registerable under Bombay Public Trusts Act, 1950
- (16) Register of complaints and suggestions.
- (17) Visitors Book.
- (18) Register. of remarks by the Visiting Officer.
- (19) Register. of Prosecution cases filed in the Court.
- (20) Register. of Litigations pending in the Court.
- (21) Muster Roll and Late Muster Roll.
- (22) Service Stamp Register.
- (23) Dead Stock Register.
- (24) Court fee stamp Register.
- (25) Every Office should obtain a Map of the District.
- (26) Register. of important and prominent Trustees and Citizens who can be proposed for being appointed as trustees.

- (27) Register. of Library Books and file of Charity Commissioner's Circulars, letters or other communications about the working of the Sub-Regional Office.

ANNEXURE III

Every Sub- Regional Office should display the following information in the office suitably –

- (i) A Map of the District.
- (ii) List of important Educational Institutions, Hospitals, Religious Trusts of different religions.
- (iii) A list of Auditors, Chartered Accountants and Authorised Auditors in the District.
- (iv) Total Number of Trusts registered in each category.
- (v) Names of the Trusts which are put in order by attempts of Charity Commissioner or by way of litigations or otherwise.
- (vi) Total number of Trusts inspected from the District.
- (vii) Total number of Trusts liable for contribution.
- (viii) Amount of portable contribution receivable from the District.
- (ix) List of the Trust whose objects are to provide scholarship and education help (with full particulars)
- (x) List of Trusts running Hospitals and giving medical help (with full particulars).